



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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Account Number:

## **TAX RATE CHANGE FOR 2005 INTERNATIONAL FUEL TAX AGREEMENT (IFTA) AND INTERSTATE USER DIESEL FUEL TAX (DI) LICENSEES**

Effective January 1, 2005, the tax you report and pay with your quarterly IFTA or DI return for diesel fuel used in California will increase to 29.5 cents per gallon for the period January 1, 2005 through December 31, 2005. You may also claim a credit of 29.5 cents per gallon for the gallons of tax-paid diesel fuel purchased in California.

The 29.5 cents per gallon reflects:

- 18 cents per gallon of diesel fuel tax and
- an additional excise tax of 11.5 cents per gallon. (This rate is equal to 7.25 percent of the average retail price of motor vehicle fuel sold in California. This amount is calculated annually and applies to the period January 1, 2005 through December 31, 2005 as required by Diesel Fuel Tax Law section 60116.)

If you have any questions regarding this change, please contact the Motor Carrier Section at 916-322-9669, or call the Board of Equalization Information Center at 800-400-7115.

BOARD OF EQUALIZATION

Motor Carrier Section